

REPORT

ON

NATIVE PAPERS

FOR THE

Week ending the 30th January 1886.

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| | | Minor and Vernacular Scholarships in Orissa ... | ib. |
| | | The Income-tax Bill ... | ib. |

LIST OF NEWSPAPERS.

| No. | Names of newspapers. | Place of publication. | Reported number of subscribers. | Dates of papers received and examined for the week. |
|---------------------|----------------------------------|--------------------------|---------------------------------|---|
| ASSAMESE. | | | | |
| <i>Monthly.</i> | | | | |
| 1 | "Assam Vilásini" | Sibsagar ... | ..... |  |
| 2 | "Assam News" | Ditto ... | 450 | |
| BENGALI. | | | | |
| <i>Monthly.</i> | | | | |
| 3 | "Ahamnadi" | Tangail, Mymensingh.. | ..... |  |
| <i>Fortnightly.</i> | | | | |
| 4 | "Sansodhini" | Chittagong ... | 800 | |
| 5 | "Purva Darpan" | Ditto ... | 700 | |
| <i>Weekly.</i> | | | | |
| 6 | "Ananda Bazar Patriká" | Calcutta ... | 700 | 25th January 1886. |
| 7 | "Arya Darpan" | Ditto ... | 102 | 22nd ditto. |
| 8 | "Bangabási" | Ditto ... | 20,000 | 23rd ditto. |
| 9 | "Bhāratbāsi" | Ditto ... | 3,000 | 23rd ditto. |
| 10 | "Bhārat Mihir" | Ditto ... | 2,500 | 21st ditto. |
| 11 | "Bheri and Kushadaha" | Ditto ... | ..... |  |
| 12 | "Burdwān Sanjivani" | Burdwan ... | 302 | 19th ditto. |
| 13 | "Chāruvārtā" | Sherepore, Mymensingh | 500 | 11th ditto. |
| 14 | "Dacca Prakāsh" | Dacca ... | 450 | 24th ditto. |
| 15 | "Education Gazette" | Hooghly ... | 825 | 22nd ditto. |
| 16 | "Grāmvārtā Prakāshikā" | Comercolly ... | 500 | |
| 17 | "Hindu Ranjikā" | Beauleah, Rajshahye... | 200 | |
| 18 | "Kamālā" | Calcutta ... | ..... |  |
| 19 | "Mussulman Bandhu" | Bhowanipore, Calcutta | ..... |  |
| 20 | "Murshidābād Patriká" | Berhampore ... | 508 | 20th ditto. |
| 21 | "Murshidābād Pratinidhi" | Ditto ... | ..... |  |
| 22 | "Nava Medinī" | Midnapore ... | ..... | 23rd ditto. |
| 23 | "Navavibhākar" | Calcutta ... | 1,000 | 25th ditto. |
| 24 | "Paridarshak" | Sylhet ... | 450 | 27th December 1885. |
| 25 | "Prajā Bandhu" | Chandernagore ... | 995 | 22nd January 1886. |
| 26 | "Pratikār" | Berhampore ... | 600 | |
| 27 | "Purva Bangabási" | Noakholly ... | ..... |  |
| 28 | "Rungpore Dik Prakāsh" | Kakiniā, Rungpore ... | 205 | 21st ditto. |
| 29 | "Sādhārani" | Calcutta ... | 812 | 24th ditto. |
| 30 | "Sahachar" | Ditto ... | 500 | 20th ditto. |
| 31 | "Samaya" | Ditto ... | 2,350 | 25th ditto. |
| 32 | "Sanjivani" | Ditto ... | 4,000 | 23rd ditto. |
| 33 | "Sāptāhik" | Ditto ... | ..... |  |
| 34 | "Sāraswat Patra" | Dacca ... | 400 | 16th ditto. |
| 35 | "Som Prakāsh" | Changripottā, 24-Perghs. | 1,000 | 25th ditto. |
| 36 | "Srimanta Saudagār" | Calcutta ... | ..... |  |
| 37 | "Sudhāpān" | Ditto ... | ..... |  |
| 38 | "Sulabha Samāchār" | Ditto ... | 3,000 | |
| 39 | "Surabhi and Patākā" | Ditto ... | 700 | 21st ditto. |
| <i>Daily.</i> | | | | |
| 40 | "Dainik" | Calcutta ... | 7,000 | 24th to 28th January 1886. |
| 41 | "Samvād Prabhāhar" | Ditto ... | 200 | 25th to 29th ditto. |
| 42 | "Samvād Purnachandrodaya" | Ditto ... | 300 | 22nd to 29th ditto. |
| 43 | "Samachār Chandrikā" | Ditto ... | 625 | 23rd to 25th ditto. |
| 44 | "Banga Vidyā Prakāshikā" | Ditto ... | 500 | |
| HINDI. | | | | |
| <i>Monthly.</i> | | | | |
| 45 | "Kshatriya Pratika" | Patna ... | ..... |  |
| <i>Fortnightly.</i> | | | | |
| 46 | "Chumparun Hitakari" | Bettia ... | ..... |  |
| <i>Weekly.</i> | | | | |
| 47 | "Behar Bandhu" | Bankipore ... | ..... |  |
| 48 | "Bhārat Mitra" | Calcutta ... | 1,500 | 21st January 1886. |
| 49 | "Sār Sudhānidhi" | Ditto ... | 500 | 18th ditto. |
| 50 | "Uchit Baktā" | Ditto ... | 4,500 | 23rd ditto. |
| 51 | "Hindi Samāchār" | Bhagulpore ... | 1,000 | |
| PERSIAN. | | | | |
| <i>Weekly.</i> | | | | |
| 52 | "Jām-Jahān-numā" | Calcutta ... | 250 | 22nd ditto. |
| URDU. | | | | |
| <i>Weekly.</i> | | | | |
| 53 | "Gauhur" | Calcutta ... | 196 | |
| 54 | "Sharaf-ul-Akhbar" | Behar ... | 150 | |
| 55 | "Al Punch" | Bankipore ... | ..... | 15th ditto. |
| <i>Bi-weekly.</i> | | | | |
| 56 | "Akhbar-i-darusaltanat" | Calcutta ... | 340 | |
| <i>Daily.</i> | | | | |
| 57 | "Urdu Guide" | Calcutta ... | 212 | 22nd to 28th January 1886. |
| URIA. | | | | |
| <i>Monthly.</i> | | | | |
| 58 | "Taraka" | Cuttack ... | ..... |  |
| 59 | "Shikṣābandhu" | Ditto ... | ..... |  |
| 60 | "Pradip" | Ditto ... | ..... |  |
| <i>Weekly.</i> | | | | |
| 61 | "Utkal Dipikā" | Cuttack ... | 200 | 16th January 1886. |
| 62 | "Balasore Samvad Vāhika" | Balasore ... | 205 | 14th ditto. |
| 63 | "Sebaka" | Cuttack ... | 200 | 16th ditto. |

I.—FOREIGN POLITICS.

THE *Paridarshak*, of the 27th December 1885, says that the English boast of their sense of justice. They never punish even a thief without a trial.

PARIDARSHAK,
Dec. 27th, 1885.

Burmah.

Why then do they not try Theebaw when he is pleading innocence? Is Theebaw to be considered even worse than a thief? Unless Lord Dufferin puts Theebaw on his trial, a deep stain will be cast on his rule, which centuries will not be able to wipe out.

2. *Al Punch*, of the 15th January, contains a cartoon in which Burmah is represented as an elephant; Theebaw is represented as being thrown down

AL PUNCH,
Jan. 15th, 1886.

from it; and Lord Dufferin is represented as taking Theebaw's place on the elephant's back. The writer says that Lord Dufferin will do a glorious thing only if he can rule the wild animal which he has mounted by throwing down its rider.

3. The *Sárasvat Patra*, of the 16th January, says that Government has not informed the people why it was considered indispensably necessary to check the

SARASVAT PATRA,
Jan. 16th, 1886.

Burmah.

Burmese King. People have only known that the King oppressed English merchants in Burmah. The merchants are very selfish. People have, in the absence of correct information from Government, been led to infer that Upper Burmah has been annexed in the interest of these merchants. The English are famous for their love of independence. People cannot understand how these very Englishmen could think of depriving a weak potentate of his throne, and so they cannot support the Burmese war as a just war. If Government had taken the people into its confidence in the matter, their impression would perhaps have been far different.

4. The *Sár Sudhánidhi*, of the 18th January, referring to the statement of the *Pioneer* that the sympathy of natives with Theebaw proves that they sympathise with the enemies of the English Government, asks that if such is the case why did natives, as the *Pioneer* itself admitted, show such enthusiastic loyalty at the time when a war with Russia was apprehended? The writer says that natives are against the annexation of Burmah, because it is against the promise made by the Queen in her Proclamation, because it is unjust, because it will cause much expenditure, and because it may lead to collisions with France and China.

SAR SUDHANIDHI,
Jan. 18th, 1886.

5. The *Bhárat Mihir*, of the 21st January, says that it appears from the *Pioneer* that Mr. Macaulay's mission to China was not received with much favour by the Emperor. The Chinese Government seems to have perceived that the opening of railway communications between Burmah and China would be likely to be productive of injurious consequences to the latter country in future. Again, if Indian merchants were allowed to trade with Thibet, the Chinese trade in that country in tea would be seriously interfered with. It was not therefore probable that China would receive Mr. Macaulay's mission with any great favour. All this points to the probability of a rupture between England and China in no distant future.

BHARAT MIHIR,
Jan. 21st, 1886.

Mr. Macaulay's mission to China.

6. The same paper remarks, in reference to the hostile proclamation issued by Theebaw's brother, that, though it is not likely to do any permanent harm to the British Government, it will doubtless add to the existing difficulties of the English in Upper Burmah. This is only the beginning of their troubles in that country.

BHARAT MIHIR.

Theebaw's brother.

7. The *Surabhi* and *Patáká*, of the 21st January, say that a collision between the English Government and China in connection with the occupation of Upper

SURABHI & PATAKA,
Jan. 21st, 1886.

England and China.

Burmah is very probable. China may be greatly injured by the annexation of Burmah. China's trade with Thibet may be entirely destroyed owing to this. If the English Government conciliates China by giving a portion of Burmah to her, all difficulties may be put an end to for the present; but the apprehension of future danger will not be removed. The Chinese are a very obstinate people. If they once become hostile to the English, there is no knowing how much Indian blood and treasure will have to be spent.

BANGABASI,
Jan. 23rd, 1886.

8. The *Bangábási*, of the 23rd January, notices a telegram in the *Rangoon Gazette* from Mandalay to the effect that the Burmese Ministry, with whose

Burmah.

aid the English wanted to govern Burmah, will not work, unless a Burmese Prince is set upon the throne, and that the dacoits are, as a rule, near relations to the ministers. This shews the value of the allegation that the Burmese were anxious for English rule, and that the dacoits are mere bad characters.

NAVA MEDINI,
Jan. 23rd, 1886.

9. The *Nava Medini*, of the 23rd January, thinks that the Burmese are not likely to give up their independence easily, and so Government will have to hold

Burmah.

the country with the sword. The army already in Burmah requires to be strengthened. Burmah is not a rich country: it will not be able to defray the cost of administration under circumstances of so much difficulty. The people of India will have to suffer. The writer, therefore, requests Government to make such arrangements as would protect English interests in that country, and to place a Burmese prince on the throne.

BHARAT BASI,
Jan. 23rd, 1886

10. The *Bhārat Bāsi*, of the 23rd January, hears that Mr. Macaulay has not succeeded in his negotiations with China. Will China venture to

Embassy to China.

allow English merchants to enter Thibet after what has happened in Burmah? Theebaw lost all because he annoyed English merchants. Why is Mr. Macaulay going to England again?

DACCA PRAKASH,
Jan. 24th, 1886.

11. The *Dacca Prakāsh*, of the 24th January, quotes the following passages from the Viceroy's speech:—"A variety of concurrent circumstances made it

Burmah.

only too evident that the future of Lower Burmah would be seriously compromised, unless we came to some satisfactory understanding with the Government of Mandalay in respect to various outstanding complaints," and "an honest and sincere endeavour was made to reach an amicable settlement," and remarks that it has been struck dumb at these words of the Viceroy. It cannot understand how the future of Lower Burmah would have been seriously compromised by the existence of a weak native power in its vicinity. None but a lunatic will believe that the King of Burmah was a source of danger to the English. The writer does not know what is meant by an honest and sincere endeavour in this case. Government sent an ultimatum to Theebaw to submit at once to the English, denying him the right to sit in judgment over the officers of the Bombay-Burmah Trading Company. Was this an honest and sincere endeavour?

ANANDA BAZAR
PATRIKA.
Jan. 25th, 1886.

12. The *Ananda Bazar Patriká*, of the 25th January, says that nobody knows why Lord Dufferin is going to

Lord Dufferin's visit to Burmah.

Burmah. Considering that nobody yet knows why Lord Dufferin has deposed King Theebaw, or with what object he has directed the annexation of Upper Burmah, or carried devastation through that country, how can the object of his proposed visit to Burmah be known to the public? The effect of this has been that people are making various surmises regarding the step contemplated by the Viceroy. It is said that Lord Dufferin is going to Burmah, because the present state of anarchy in that country, and the reported disagreement between

Mr. Bernard and Colonel Sladen have caused great uneasiness in his mind. The *Bombay Gazette* again says that Lord Dufferin was compelled to destroy the independence of Upper Burmah, because otherwise it was not possible to nullify, in the interests of the British Government, the treaties which Theebaw had made with certain European powers. That object having been gained by the annexation of that kingdom, the Viceroy will now determine after a visit to it the mode in which the future government of the country should be conducted in the interests of the British Government. It is again said that His Excellency is going to Burmah to consider whether a permanent occupation of the country will prove advantageous, whether the task will prove sufficiently remunerative, and whether the country can now be evacuated with safety and without dishonour. But now that he has deposed Theebaw and annexed Upper Burmah in disregard of the warnings of Lord Dalhousie and of the protests of the people of India and of many eminent Englishmen, and taken the whole responsibility of the measure upon himself, it is not likely that by reversing what he has already done he will stultify himself and lay himself open to serious blame. Nevertheless it behoves His Excellency to do justice to Burmah even at the cost of some temporary unpopularity.

13. The same paper says that it is doubtful whether Theebaw can be very greatly blamed if it is true that he committed numerous acts of cruelty in obtaining the throne. Such acts are usually committed in almost every country under similar circumstances. At any rate, he did not in his eagerness to obtain a throne, deprive a whole nation of its independence or bring anarchy into a country, as has been just done by the British Government in Upper Burmah.

ANANDA BAZAR
PATRIKA,
Jan. 25th, 1886.

Theebaw.

14. The *Som Prakāsh*, of the 25th January, referring to the statement of the *Bombay Gazette* that Burmah has not yet been really annexed, says that Government tried to occupy the country by bribery, but, because it now finds it difficult to hold the country, it is being said that it has not yet been settled whether it will be annexed. The writer hopes that Lord Dufferin will restore their independence to the Burmese with honour. Returning stolen goods is not less glorious than retaining them.

SOM PRAKASH,
Jan. 25th, 1886.

15. The *Navavibhākar*, of the 25th January, says that it cannot believe, as some do, that not British administration, but only British control will be established in Burmah. Colonel Sladen has begun to exercise authority in Burmah. Mr. Bernard has returned from the country because Colonel Sladen refused to introduce the administrative arrangements proposed by him. Colonel Sladen is in a manner ruling the country by martial law. His object is to overawe the Burmese. There is no regular trial or dispensation of justice. The sword is the Penal Code, and the musket and gunpowder the Code of Criminal Procedure. The writer does not know what Lord Dufferin will do. Small wars are going on because the Burmese are not prepared to accept foreign domination. The writer is exceedingly grieved that the Queen has broken her promise at the instigation of the Tory Ministry.

NAVAVIBHAKAR,
Jan. 25th, 1886.

II.—HOME ADMINISTRATION.

(b)—Working of the Courts.

16. The *Surabhi* and *Patākā*, of the 21st January, says that because an official of the Madras Presidency, named Mr. Crole, exhausted the patience of the people under his jurisdiction, they became eager to take the law into their

SURABHI & PATAKA,
Jan. 21st, 1886.

The officials and the people.

own hands. Accordingly they have severely beaten an Englishman named Mr. Garstin, whom they mistook for Mr. Crole. Referring to this, the writer says that the people are becoming so hostile to officials, and Government is so much despising public opinion, that great danger may happen. The writer requests Government to open its eyes.

BHARAT MIHIR,
Jan. 21st, 1886.

17. The *Bhārat Mihir*, of the 21st January, says that candidates

The next pleaders' examination.

for the next pleaders' examination have been put to considerable inconvenience owing to the rule requiring them to produce a certificate that they have attended the law classes of a college for two academical years before the 15th November. This rule did not cause any hardship as long as the University session began in January and closed in November every year. But the present session commenced in June of last year and will end in March next; and thus it will be impossible for the candidates referred to to produce the required certificate before the 15th November next. The writer asks the High Court to alter the rules regarding the time of holding the pleaders' examination and of depositing the fees in accordance with the altered rules of the University.

SANJIVANI,
Jan. 23rd, 1886.

18. The *Sanjivani*, of the 23rd January, says that Sir Richard Garth

Sir Richard Garth.

will soon retire on full pension, and Sir Comer Petheram, Chief Justice of the Allahabad High Court, will be appointed in his place. His appointment is sure to delight the people, because he did substantial justice in the defamation case instituted by Mr. Laidman.

SANJIVANI.

19. The same paper says that Baboo Kedarnath Basu has been sent

Baboo Kedarnath Basu.

to jail for three months by Mr. Ferrar, the Joint-Magistrate of Moorshedabad. Though there was no proof against the Baboo, people suspected that he would not go unpunished, because the District Magistrate was determined to have him punished. Mr. Ferrar did not give his judgment for 10 days after the trial. Many suspected that Mr. Ferrar would write to the Magistrate who was on tour, and that he would not deliver judgment until he had heard from him. The writer cannot say whether Mr. Ferrar has actually done this; but his attitude was the very reverse of that of an impartial Judge. He often tried to get out from witnesses what he desired them to say. How can a man escape punishment when the Commissioner, the Magistrate, and the Joint-Magistrate are all anxious to punish him? This is an instance of mockery of justice. Were the officials empowered to punish without trial, the writer could shew that there is no justice or good government in this country, but that is impossible as long as this sort of mockery of justice prevails. With the increase of the high-handedness of civilians, the possibility of good administration of justice is vanishing from this country, and people are getting alarmed that Government will always tolerate high-handedness in civilians. This is the reason why failures of justice have become so frequent. People of Berhampore are under the impression that no one will escape by saying anything against civilians. The reasons for which the people have got alarmed in connection with this case are—

- (1) Mr. Anderson did not conceal the fact that he instituted the suit to put down an enemy of his. The Commissioner of the Presidency Division said that the Baboo had no chance of escaping punishment. It is impossible to expect that justice will be done by a subordinate officer in a case in which the superiors are bent on inflicting punishment.
- (2) The attitude of Mr. Ferrar on the seat of judgment.
- (3) It is rumoured that Rakhal Baboo, the Inspector of Police, was allowed to take the records of the case to his house, where he showed them to the Government pleader.

- (4) The prosecution was allowed to recall witnesses on its behalf several times, in order to correct what was contradictory in their depositions, and even the Magistrate tried to do the same.
- (5) The prosecution did not hesitate to say that the accused was sure to get some punishment. This shows that it understood that the Magistrate and the Joint-Magistrate were bent on punishing him.

The writer asks Government whether these things do not cast a slur on the administration of justice.

(d)—*Education.*

20. A correspondent of the *Education Gazette*, of the 22nd January, says that the students of the middle class and upper primary schools in the Garbeta Thana have to go either to Midnapore or to Ghattal for appearing in the Minor, Middle Vernacular and Upper Primary Scholarship examinations. Both these places are at a great distance from Garbeta. The writer therefore requests the educational authorities to establish a centre of examination in Garbeta for the students of schools under that thana.

EDUCATION GAZETTE,
Jan. 22nd, 1886.

A centre of examination for schools in the Garbeta Thana.

21. The *Nava Mediní*, of the 23rd January, says that the Dantoon aided school was prospering under the management of its able head-master; but the new munsif of the place is trying to get the school abolished. He thinks that the school and the dispensary are not required at Dantoon.

NAVA MEDINI,
Jan. 23rd, 1886.

The Dantoon School.

22. The *Som Prakash*, of the 25th January, referring to the proposed new arrangements in connection with the pathshalas in the 24-Pergunnahs, says that if they are placed under the superintendence of the Magistrate, it is evident from the last education report that very good results will be produced. Upon seeing a few pathshalas encouraged, many new pathshalas are being established, and education is gradually spreading among the lower classes. The education of ignorant cultivators and labourers too is being encouraged in some places. Government is deserving of thanks for all this. The writer was afraid before at Government's aversion to high education. But now many colleges and higher class schools are being maintained without Government aid. Government may now abolish one or two colleges and schools and apply the money thus saved to the diffusion of mass education.

SOM PRAKASH,
Jan. 25th, 1886.

Government and mass education.

(e)—*Local Self-Government and Municipal Administration.*

23. The *Samvád Purnachandrodaya*, of the 26th January, says that Government is determined to increase the house-tax in Calcutta. The writer hopes that the Commissioners will not increase the tax in order to please Government. The rate-payers are already overtaxed. It is not reasonable to tax them any further.

SAMVAD PURNACHANDRODAYA,
Jan. 26th, 1886.

House-tax in Calcutta.

(f)—*Questions affecting the land.*

24. The *Murshidabad Patriká*, of the 20th January, says that the zemindars are experiencing great difficulty in filling up the forms of rent receipts prescribed under the Tenancy Act. If they fail to give printed receipts in the prescribed form in collecting the Pous instalment of rent, they will be liable to punishment. They are consulting with pleaders, muktears, and others, in order to find out the best means of filling up these forms. The result

MURSHIDABAD
PATRIKA,
Jan. 28th, 1886.

Rent receipts under the Tenancy Act.

of this difficulty will be increase of litigation between zemindars and raiyats.

SANJIVANI,
Jan. 23rd, 1886.

25. The *Sanjivani*, of the 23rd January, thinks that the work of the Court of Wards should be taken out of the hands of Civilians and entrusted to

The Court of Wards.

native officers under the supervision of the Board of Revenue. The civilians, ignorant of the manners and customs of the country, often do a great mischief in their administration of the Court of Wards. The civilians are never punished for committing oppression. Sir Richard Temple tried his best to screen Mr. Kirkwood for the oppression he practised on Nayantara Chowdrani and her son Satish Chandra Raya. The sooner the Court is placed under native management the better.

SOM PRAKASH,
Jan. 25th, 1886.

26. The *Som Prakash*, of the 25th January, says that there are 260

Management of estates by the Court of Wards.

estates under the Court of Wards. The arrears of rent in those estates are equal to the amount of rent received. The managers urge in excuse of these large arrears that they are due to the irregular way in which the accounts were kept in former years. But the writer knows that the accounts in the zemindari books are clearer even than the accounts in the ledgers of merchants. How is it again that accounts have not been adjusted during four or five years? Those who cannot adjust accounts during this time are incompetent to manage estates. People say that these managers do not inspect the estates under them. Owing to this their officers can do just as they please and earn money. The Lieutenant-Governor says that since Government is managing those estates without taking anything, Government revenue must be paid out of the rent received from them. But from the report on the management of those estates, it appears that Rs. 6,26,726 have been spent in those estates under the heading of establishment. This, indeed, proves the disinterested generosity of Government. People say that since the abolition of the Wards' Institution the wards are not receiving proper education. The writer says that there must be some ground for the complaints against the management of estates by the Court of Wards. From the large arrears of rent, and the high establishment expenditure, the writer has understood that the Court of Wards is ruining the estates under its management. If these estates are kept for some time longer under the Court of Wards, they will be completely ruined by the greedy officers.

(g)—*Railways and Communications, including Canals and Irrigation.*

SARASVAT PATRA,
Jan. 16th, 1886.

27. A correspondent of the *Sarasvat Patra*, of the 16th January, says

Complaints of steamer and railway passengers.

that passengers by the fast steamers which almost daily ply between Goalundo and Narainganj find considerable inconvenience in getting on board and in landing at the intermediate stations, because the steamers stop there only for a short time. One of the steamers stops at a great distance from the shore, and communication is kept up by means of boats. The passengers are put to great inconvenience owing to their being required to make great haste under the ill-treatment of the crew. The porters at Goalundo too are very insolent.

The writer also says that a waiting shed should be constructed at the Parbatipore station, which is a changing station on the Northern Bengal State Railway, for the benefit of the intermediate and the third class passengers, who, for want of such accommodation, are exposed to much hardship.

(h)—*General.*

CHARU VARTÁ,
Jan. 11th, 1886.

28. The *Charu Vartá*, of the 11th January, says that the natives

The income-tax.

are not unwilling to pay for the reasonable expenses of the State, and they are opposed to the principle of making the poor pay while the rich contribute

nothing. But they disapprove of the attempt of Government to tax the people by appealing to justice, while spending large sums of money for nothing. Lord Ripon abolished taxes to the extent of Rs. 30,00,000, paid up a portion of the public debt, and yet left a surplus. He did not make preparations for an aggressive war; he did not try to gain the friendship of unknown men by large payments; and he did not try to strengthen the army at great expense; and so he was able to abolish taxes, and at the same time make a saving. As soon as Lord Dufferin came to India, he tried to increase the military strength of the empire. The people wanted to help Government in need, but their offer of assistance was not accepted. Had Lord Dufferin allowed natives to enrol as volunteers, he could have saved the Empire from foreign invasion, but instead of doing that, he has let the people know that Government distrusts them. The natives are prepared to bear the burden of taxation for the defence of the Empire, but they cannot pay for unjust wars. Government is powerful, and they will be compelled to pay, but their respect for Government will be all gone. The writer is glad to hear that reductions will soon be made, but he is sure that the work of reduction will not be properly done. When the Premier of England gets only Rs. 50,000 a year, why should the Viceroy of India get five times as much? Rs. 1,00,000 should be quite enough. If the salaries of officers are reduced all round at this rate, a great saving is sure to accrue, and the people are sure not to be annoyed by constant taxes. Whenever the question of reduction has been raised, a few low-paid menials only have been discharged. The Viceroy has said that justice is an inhabitant neither of the west nor of the east. But Government never entertains any respect for justice, otherwise why should there be one law for natives and another for Europeans? Government is going to impose the income-tax, but the people of India think that the imposition of the tax is not necessary. The writer is greatly alarmed to hear from Sir Auckland Colvin that the salt tax will not be increased unless there is a great emergency, but that the cotton duties will never be reimposed. Where does this justice reside?

29. The *Sárasvat Patra*, of the 16th January, says that if Government reimposes the cotton duties, the price of cloth will rise, and the duties will press

SARASVAT PATRA,
Jan. 16th, 1886.

The income-tax.

heavily on the people. The reimposition of those duties will give the Indian mills an advantage over English mills. For these reasons Government did not think it proper to reimpose these duties. The merchants of England are very powerful, even Parliament fears them. The Government of India cannot do anything that will displease them. But the writer thinks that though the rise in the price of cloth will press on the poor, still it is likely to encourage Indian trade. The writer does not understand why Government has exempted military men drawing even Rs. 500 a month from the income-tax. Those who live on Rs. 500 a year are poor men. The minimum of taxable income should have been raised a little higher. The people of India are greatly alarmed even at the name of the income-tax. The mode of realization of the tax entails great oppression on them. It is not wholly in the power of the Government of India to put a stop to all oppression in connection with the income-tax. The writer thinks that arrangements should be made for the realization of the tax from those who are not Government servants by quarterly instalments, instead of taking it all at once.

30. The *Sar Sádhanidhi*, of the 18th January, referring to the statement of Sir Auckland Colvin that the Government of India cannot now reduce expenditure as the term of its financial contract with the Local Governments has not yet expired, says that when the term of the existing

SAR SUDHANIDHI,
Jan. 18th, 1886.

The income-tax.

contract will be over in thirteen or fourteen months, there is no necessity for imposing a new tax, but that Government could have easily raised the necessary sum by borrowing. The writer also says that the license tax which was imposed for raising money for the prevention of famines should not be amalgamated with the income-tax which is being imposed to meet additional military expenditure. The writer also says that the showing of special favour to military officers and Government officers as regards assessment under the tax is unjust. The showing of special favour to military officers shows that Government fears those officers.

BURDWAN SANJIVANI,
Jan. 19th, 1886.

31. The *Burdwan Sanjivani*, of the 19th January, says that the natives object to the annexation of Burmah chiefly because they will have to bear the

The income-tax.

cost of the pacification, the administration, and the military occupation of the country. The Viceroy in a speech in the Legislative Council has admitted the reasonableness of this objection on the ground, but said that there were great political reasons for the annexation of that country. But, says the writer, the natives have not been informed by Government what these political reasons were. Englishmen often indulge in long speeches and appeal to justice. An appeal to justice in a case like this is mere mockery. If the English want to conquer a country, let them do so; but they should distinctly tell the people of India that the whole cost will have to be paid by them without making a pretended appeal to justice. The Viceroy has said that Russia is advancing rapidly towards India, that it is probable that there will be a war between that power and England for the possession of India, and that Government should be prepared for such a war. The preparation will cost a good deal of money, and so a new tax is to be imposed. If, asks the writer, so much is to be done merely for the preparation, what is to happen if the war actually breaks out? Again, why is the income-tax selected as the means of raising money? Sir Auckland Colvin says that the re-imposition of the cotton duties would be impolitic. The writer does not understand why it should be so? It is politic, it seems, to ruin the natives, but it is impolitic to sacrifice the interests of Manchester merchants. The Finance Minister does not like to enhance the salt tax, because it will press hard on the poor, to whom his kindness seems to be unbounded. The writer does not understand how people can hold that the reduction of the salt tax has increased its consumption. The poor who purchase one pice worth of salt a day are not benefited by the lowering of the price of salt a little. Again, did poor people give up the use of salt when the tax was levied at a higher rate? Government is not really unwilling to increase the salt tax, for it has been said that it will be increased whenever there will be an occasion for it. If the taxable minimum is set down at Rs. 500 a year, it will press heavily on many. What is the reason that military officers receiving Rs. 500 a month should be exempted? Is the cost of their living very high? Government takes a profession tax from vakils and muktears; but no special provision has been made to exempt them, and thus they will have to pay two taxes. An income-tax is not suited to the condition of a poor country like India, for few can save anything in this country. When Government is desirous of imposing the income-tax it should impose it on the incomes of the people after deducting the cost of the necessities of life. If that be done, the tax is not likely to be so unpopular as at present. Government thinks that it has millions of subjects, and that it need not go anywhere else when it requires money. Quite true; but it should at the same time take into consideration to what extent these subjects can pay. They are certainly not well-to-do men.

32. The same paper is very glad to hear that Mr. Taylor, the District Judge of Burdwan, will be promoted to a Judgeship in the Calcutta High Court, but it is very sorry to part with a candid, able, and good Judge. Mr. Taylor was very popular in Burdwan. May he gain as much popularity in the High Court also!

BURDWAN SANJIVANI
Jan. 19th, 1886.

33. The *Sahachar*, of the 20th January, says that both Indians and Anglo-Indians agree in thinking that an indirect tax like the import duties and not an

SAHACHAR,
Jan. 20th, 1886.

The income-tax. income-tax is suited to a country like India. The Madras Chamber of Commerce has pointed out this fact in a long letter. The writer agrees with the Madras Chamber of Commerce in every point except one, namely, that no class has benefited so much from British rule as the agricultural class. The writer does not deny that the country has derived great benefit from British rule; nor does he deny that the agricultural community has derived some benefit from it. But the class which has derived the greatest benefit is the English and Anglo-Indian merchants. The writer does not also agree with the Chamber in thinking that the depreciation in the price of silver has benefited the country by increasing its export. But increase of export does not indicate increase of wealth. It is excess of import over export that proves increase of wealth. The writer has often shown that the increase of Indian export and import is not benefiting India to a desirable extent. Owing to a large import of English goods, the state of native manufactures has become very wretched, and native manufacturers have been obliged to become cultivators. The writer has said that the lowest assessable income under the income-tax should be fixed at Rs. 1,000. Anglo-Indians are also unanimously of opinion that instead of imposing the income tax Government should reimpose the import duties. The Madras Chamber of Commerce has said this distinctly, but Government will not venture to displease the Manchester merchants by reimposing the import duties. The Madras Chamber of Commerce has pointed out that Mr. Gladstone, who was unwilling to abolish the import duties in 1874, is now opposed to the reimposition of those duties. Liberals, Conservatives, and Radicals bow down their heads before the Manchester merchants. For this reason the writer has often proposed that natives and Anglo-Indians should combine to win the right of self-government like the colonies, in order that they may not suffer from the influence of the English merchants. The writer has always protested against the income-tax on the ground that it is unsuited to India. It protests against the tax on this occasion, too, on the same ground.

34. The same paper says that Lord Dufferin's intention to appoint a Financial Commission is laudable. Lord Dufferin has said that the Commission will be constituted in such a manner as to prove a success. From this the writer hopes that the Commission will be so constituted as to satisfy both Government and the people. The writer hopes that representatives of all classes will be appointed to the Commission. The same arrangements should be made in connection with this Commission that were made in connection with the Education Commission. Representatives from the political and commercial associations should be taken into the Commission. In appointing official members, Government should carefully select proper persons. Arrangements should also be made for the Commission's travelling in different parts of the country for taking evidence of persons. It should be seen that the complaints of all classes in the country may be heard by the Commission.

SAHACHAR.

35. The *Bhārat Mihir*, of the 21st January, says that it is probable that Mr. Cotton's claims to the post of Revenue Secretary to the Bengal Government,

BHARAT MIHIR,
Jan. 21st, 1886.

Mr. Cotton.

which will fall vacant on the transfer of Mr. MacDonnell to the Home Office in place of Mr. Mackenzie, have been overlooked by Sir Rivers Thompson because Mr. Cotton's friendliness towards natives has made him an object of dislike with the Lieutenant-Governor, who is hostile to them.

BHARAT MIHIR,
Jan. 21st, 1886.

36. The same paper condemns the views recently expressed by the Hon'ble Mr. Steel on the subject of the export duty on rice and the salt duties in the

The income-tax.

Indian Legislative Council. The writer is strongly opposed to a repeal of the export duty upon rice and increase of the salt duty. The Hon'ble Mr. Mandlik's speech on the Income-tax Bill was the ablest, and he has completely demolished the arguments usually advanced by Government in favour of the repeal of the import duties. But how to reach the secret arguments in favour of that measure, which consist in promoting the interests of the English at the expense of native mill-owners?

BHARAT MIHIR.

37. The same paper says that so constantly are the civilian officers of Government committing acts of high-handedness, that native newspapers are almost

Sir Alfred Lyall and Mr. Laidman.

always under the painful necessity of animadverting upon their conduct. This state of things will last until the almost boundless powers, now vested in the civilians, are curtailed. As it is, these officers always try to conceal the faults of one another. The writer then proceeds to refer to the action of Sir Alfred Lyall, in promoting Mr. Laidman to a judgeship, and in recording a secret resolution in which the decision of the Allahabad High Court in Mr. Laidman's case is condemned, and imputations are cast upon the conduct of Captain Hearsey. The observations made by the writer are similar to those contained in a recent article in the *Statesman* on the subject.

SURABHI & PATAKA,
Jan. 21st, 1886.

38. The *Surabhi and Patáká*, of the 21st January, gives the following illustrations of the oppression committed in connection with the assessment of the license-tax:—In October last a person opened a

Oppression in connection with the realization of the license-tax and the income-tax.

press. At this a notice assessing him at the rate of 20 rupees was served upon him. The owner of the press had only just opened the press and earned nothing from it. Consequently, he was not bound to pay the tax for that year. He petitioned the Collector against the assessment. But the Collector rejected his petition. He asked for time to pay the tax. But a warrant was served upon him for the sum of 20 rupees as the tax, 30 rupees as fine, and 6 rupees as peon's fee. At last, after much entreaty, the man escaped by the payment of 28 rupees. In another instance a warrant upon the former proprietor of an oil mill was served upon the person who purchased the mill from him. The purchaser petitioned. But as the stamp was affixed on the wrong side of the petition, the Collector rejected it. All the movable properties of the man were removed. Owing to this the man had to unnecessarily spend from Rs. 60 to Rs. 70. Hundreds of such instances of oppression are occurring in Calcutta. When such is the case in Calcutta, it may be easily imagined what great oppression is committed in the mofussil. It is not possible for poor people to obtain remedy for such oppression. Persons are most unjustly assessed. After the imposition of the income-tax such oppression, which is now suffered by traders alone, will have to be suffered by all classes of natives. On former occasions Government had to give up the contemplation of making the income-tax permanent on account of the oppressions in connection with its realization. The writer does not expect any good from the proposed Financial Commission. The recommendations of former Commissions of a similar nature have not yet been given effect to, because if Government has to give effect to them, some Englishmen will be deprived of their bread. The writer does not see any reason for exempting landholders from the income-tax. He is also against the showing of special

favor to Government officers and military officers in the matter of assessment under the tax.

39. The same paper says that no good will come of the Rawul Pindie Durbar, of increasing the subsidy payable to the Amir, and of railways and defences on the frontier. These things will only occasion waste of money. What is the use of seeking the friendship of the Amir with presents of money and arms if the frontier is to be strengthened? Government has not spent a single pice for the relief of the severe distress of the people owing to famine, floods, earthquakes, and storm-waves. But it has spent a lakh and a half of rupees upon a useless review of the troops. Lord Dufferin has robbed the Burmese of their independence for protecting the selfish interests of a few merchants. Now, there are enemies both on the east and the west, namely, Russia on the west and China and France on the east. In order to defend India from their attack vast sums will have to be spent. Indians will be ruined if they have to defray the expenses. Owing to Government's want of money for these purposes the income-tax is going to be imposed. The writer shudders to think of the cruel manner in which the tax will be assessed and realized. The Finance Minister expects an annual income of 60 lakhs only from the imposition of the tax. But the minimum assessable income has been fixed so low that more than a crore and a half will be raised by it. A Government before imposing an income-tax for a revenue of 60 lakhs of rupees should try to reduce expenditure. The country has been surveyed long ago. There is no necessity any longer for maintaining the Survey Department. The Meteorological and Marine Departments also are not necessary. Government may obtain 30 lakhs of rupees by abolishing these departments. It can also obtain another 30 lakhs by putting an end to the annual exodus of the Governors to the hills. Government may in this manner obtain 60 lakhs of rupees without having to impose the income-tax.

The income-tax.

SURABHI & PATAKA,
Jan. 21st, 1886.

40. The *Urdu Guide*, of the 22nd January, says that it is necessary that the Viceroys who come to India at a comparatively advanced age should spend a portion of the year on the hills. But such officers as the Director-General of Telegraph, Postmaster-General, and other officers who come to India at an early age should not be allowed to go to the hills. Money may be saved by putting an end to their sojourn in the hills. The posts of District Superintendent of Police and of Commissioner of Division may also be abolished without any disadvantage. Government may also abolish the Board of Revenue, and in its place appoint two additional Secretaries, by whom the work now done by the Board can be done.

Reduction of expenditure.

URDU GUIDE,
Jan. 22nd, 1886.

41. The *Prajá Bandhu*, of the 22nd January, says that an income-tax is going to be imposed in a very short time on the people of India, because public expenditure has increased to a very great extent owing to the loss by exchange, and the erection of works of defence against apprehended attacks of foreign enemies. Now the question is whether the expenditure will increase any further? The probability is that it will, because the discovery of new silver mines will reduce the price of silver still further, while there is no possibility of the removal of the cause of the construction of defensive works in the course of some years. The English consider the Russians as their foreign enemy, and China has become their close neighbour. Over and above this if the English are involved in any war on their way from England to India, the natives will have to pay the cost of such war. So taxation will increase, and India will sink under the weight of these taxes. The English should take the fact that enemies within are worse than enemies without into their

The income-tax.

PRAJA BANDHU,
Jan. 22nd, 1886.

consideration. If they can keep the natives contented, foreign enemies will not be able to do anything. The natives are overwhelmed with taxation, and still they are loyal to the English.

BHARAT BASI,
Jan. 23rd, 1886.

42. The *Bhārat Bāsi*, of the 23rd January, says that India suffers a loss of four crores of rupees a year by exchange. The cause of this loss is the fall

The exchange question.

in the value of silver ; as silver will become cheaper, the loss to the Indian Exchequer will be greater. There is no other way of preventing this loss than by inducing all the countries of the world to adopt a silver currency : This will not make any country a loser, yet India will be a gainer. If the Government of India undertakes the task of inducing other powers, it is sure to be joined by Russia, China, and other countries.

BHARAT BASI.

43. The same paper says that if retrenchments are impossible, and if Government is afraid of the Manchester merchants, an income-tax is the only way out of the

Retrenchment.

present difficulty. The Viceroy and the Finance Minister have both declared that there is no way of reducing expenditure, while the fact is that they are not willing to make any reduction. They say that the quinquennial contracts with the Provincial Governments are not yet over, and so there can be no reduction. This is a round-about way of saying the thing. Government apprehends a deficit of Rs. 60,00,000 this year, but if the rulers give up residence in the hills, and if Magistrates and others give up hunting excursions for which they draw their travelling expenses, a saving of Rs. 60,00,000 can easily be effected. But the rulers will not curtail the expenses incurred for their pleasure. The writer thinks that the disestablishment of the Anglican Church in India, the abolition of one of the mints, reduction of the pay of the civilians, and employment of natives more largely in the public service, the abolition of the Survey, Meteorological and Census Departments, the reduction of pay and number of military officers can result in a large saving. Government can easily reduce expenditure under these heads, but it will never do it.

BHARAT BASI.

44. The same paper says that Government passed the Press Act in order to gag the Native Press, and unless Lord Ripon had come that Act would never have

The Native Press.

been repealed. Though the present Viceroy has not as yet shown signs that he is annoyed with the Native Press, yet some of his councillors are very much angry because that Press could not support the annexation of Burmah. The Native Press tells the truth, but it does so for the good of Government. Native newspapers may make mistakes, but they are not inspired with malice. If Government wants to put down those who say unpleasant truths it is sure to fall in danger. A Government surrounded by sycophants can never prosper. It is not a difficult matter for Government to put the press down. It was once done with one stroke of the pen, and it can be done again with one stroke of it.

SANJIVANI,
Jan. 23rd, 1886.

45. The *Sanjivani*, of the 23rd January, asks where is the harm of giving the people an opportunity of pronouncing their opinion on the Income-tax Bill? The

The income-tax.

country is not yet awake, the native members have given their consent to the Bill, and Government perhaps thinks this to be an excellent opportunity of passing it into law. When once passed into law the people are sure to receive it as a decree of fate. The Bombay, Madras, and Bengal Chambers of Commerce have protested against the Bill. The Associations of the country are trying to draw up their protests, and Government is anxious to pass the Bill before the country is thoroughly awake. The law is to come into force in April. This hurry is a proof of the utter disregard of public opinion on the part of Government. The writer cannot hope like a fool that Government will listen to any protest and defer the passing of

the Bill. But he thinks it to be part of his duty to rouse the people of the country for making a vigorous protest against the measure.

46. The same paper says that Lord Dufferin resembles Lord Dalhousie most in his character. He has, during the short

Lord Dufferin.

period of his administration, exhibited all the bad traits of Lord Dalhousie's character. Lord Dalhousie, within the first six months of his reign, commenced the Sikh war and annexed the Punjab. His greed for territories increased, and he annexed Setara, Jhansi, Nagpore, Oudh, and Berar in quick succession. Lord Dufferin too prepared for a great war on the North-Western Frontier as soon as he set his foot in India, but he was disappointed. The war did not break out. He turned towards the east and annexed Burmah. Lord Dalhousie declared the second Burmese war to preserve the honor of a few merchants, and Lord Dufferin declared the third Burmese war precisely for the same purpose. The writer thinks that all the small forces of the country should be united. The Native States should come to an agreement, otherwise it is not known who will be made the first victim. Cashmere should beware. Another cry for scientific frontier, and Cashmere will be in peril. When Gwalior was made over to Scindia, the writer sighed for the fate of Burmah. The annexation of Burmah was sure to alarm the Native Princes, and so Lord Dufferin stopped their mouths by the rendition of Gwalior. His Lordship is a great diplomatist. He understands which way the wind blows. He is not a thorough-going supporter of any of the great parties of England. The writer does not consider men of Lord Dufferin's stamp to be good for India. Those only who think for India should be sent there.

SANJIVANI,
Jan. 23rd, 1886.

47. The *Bangabási*, of the 23rd January, says that the Government is afraid of the Anglo-Indians residing in Eng-

The income-tax.

land, and so it has made a provision in the Income-tax Bill to tax the pay, pensions, annuities, and gratuities of those only who reside in India, thus exempting those of the recipients of Indian money who live in England. It could easily have, before sending money to these men, made a deduction of the tax from their dues.

BANGABASI,
Jan. 23rd, 1886.

Government has not yet succeeded in making the stock notes popular, and so it has exempted incomes arising from these notes, while provision has been made to assess incomes arising from all other securities. This is not the proper way of making stock notes popular. Those who receive their interest in England will not have to pay the tax, while those who receive it in India will have to bear the burden of taxation. This is justice indeed! Provision has been made for issuing notices to all other assesses, but no notice will be issued on the holders of Government securities. What crime have these committed that they should receive a different treatment from other payers of the tax?

BANGABASI

48. The same paper cannot agree with Mr. Steel when he says that an increase of five per cent. of the salt tax

The Salt tax.

will not be perceived by the people, and that at the same time the treasury will be to a great extent replenished. He is of opinion that the people have not as yet been able to know that the salt tax has been reduced. But, says the writer, the price of a seer of salt has been reduced from 7 pice to 5 pice. This has certainly been perceived by the people. Mr. Steel is of opinion that the increase of the consumption of salt is owing more to the increase of population, and not owing to the reduction of the tax; but, asks the writer, has the population increased so largely in two or three years that many lakhs of maunds are being consumed by them?

BANGABASI

49. The same paper says that it knew Sir Rivers Thompson to be a friend of the civilians. His friendship for them

Captain Hearsey and Sir Alfred Lyall.

has been evidenced by the fact that Mr. Currie of Cuttack has been allowed to retain his

high position in the service. The writer has enough to do with a ruler at home who encourages oppression in civilians, but it is greatly alarmed at what has been done in the North-Western Provinces. Sir Alfred Lyall has outdone Sir Rivers in Bengal. It is one thing to shut one's eyes and pretend not to see oppression practised by civilians, and it is another to encourage them when they are high-handed. Sir Alfred follows the second alternative. He is a clever man. But the writer is sorry he has not exhibited his cleverness to the fullest extent. Mr. Laidman himself admitted in open court that he was in the habit of abusing parties to suits before him, and the High Court dismissed the case of defamation instituted by him against Captain Hearsey. When Mr. Laidman returned from England, where he had gone after the trial to hide his shame, Sir Alfred gave him a Judgeship, and to soothe his wounded feelings he circulated a resolution among civilians abusing the Chief Justice of the Allahabad High Court, who had tried the case to his heart's content. He wrote distinctly that the Chief Justice was guilty of partiality. No one could have done him any harm had he published the resolution in the Gazette. When any one can publicly criticise the judgment of a court, why did the Lieutenant-Governor of the North-Western Provinces criticise it in private? Captain Hearsey on hearing this applied to Sir Alfred for a copy of the resolution, but he got the reply that the Lieutenant-Governor was not bound to furnish him with copies of official papers. The Captain is now ready to file a suit against Sir Alfred in a criminal court.

DAINIK,
Jan. 24th, 1886.

50. The *Dainik*, of the 24th January, says that the section in the Income-tax Bill for imposing income-tax on house rent has been altered for the better. But that

The income-tax.
will save only indigo-planters and tea-planters who have houses in their own gardens. Absentee zemindars will not be exempted. The provision that those who insure their lives will be exempted to the extent of their policy, if that does not come up to a sixth of their salary, will benefit Europeans, and especially civilians. All persons receiving Rs. 500 a year as salary will be liable to the income-tax. The Select Committee has not done any good; it has done only mischief. It has abolished all distinction between Government officers and officers of private companies and individuals. But it has not abolished the distinction between military officers and others. This is not good. Government has in order to satisfy the clamour of Europeans exempted a portion of their salaries from the tax, namely that portion which they pay for insuring their lives. Government has thrown facilities in the way of the Europeans saving a portion of their salaries for making a provision for the future of their families. But the natives will have to pay the tax when three or four poor men live together that they may support their old and infirm relations. This is wrong. No tax should be levied on the joint income of Hindu joint-families. The Hindus should make a strong protest against this provision of the Bill. Is it the intention of Government to discourage the Hindus in forming joint-families? If so, this is certainly an interference with the religion of the Hindus. Is this not a case of breach of promise made by Her Majesty in her Proclamation?

SADHARANI,
Jan. 24th, 1886.

51. The *Sádhárant*, of the 24th January, says that because it knew that a great agitation would be made against the imposition of an income-tax, it accorded its support to the measure. Indians will be benefited rather than otherwise if eminent Anglo-Indians agitate against Government in the name of the welfare of Indians. The Madras Chamber of Commerce have wired their objections to the Income-tax Bill to the Legislative Council. The most important statement of the Chamber is that the condition of the Indian cultivators has improved. The ground

The condition of the cultivators and the import duties.

on which the statement is based is that during the last ten years Indian trade has increased by 60 per cent. The external trade of India is in the hands of foreigners. There are not also manufactories in India. Consequently cultivation is the chief source of wealth in India. Consequently taxation also presses hardest upon the cultivators. That portion of Indian taxation which is spent in India is not felt by the people. The money which has to be paid as home charges is the real tax. The home charges are continually increasing. Formerly 15 crores of rupees had to be paid as home charges. But now even 21 crores do not suffice. Because taxation is pressing harder and harder upon the cultivators they cannot now store grains. The result of this is that when there is a failure of crops people become filled with despair. Whenever a famine occurs people die by thousands, and Government itself becomes uneasy. How can it be said that the increase of trade proves the prosperity of the people? The Madras Chamber of Commerce has said that Government would have done well if, instead of imposing an income tax, Government had re-imposed the import duties. Everybody knows that those duties were abolished in the interests of Manchester. When high duties are levied in England upon Indian gold and silver articles, England's adherence to free trade principles is a mere profession. But the writer cannot recommend the re-imposition of the import duties. As the poor have been accustomed to wear English cloths owing to their cheapness in consequence of the abolition of the duties, they will not be able to wear them any longer if the duties are re-imposed on them. It will be very cruel to re-impose the duties now.

52. The *Dacca Prakash*, of the 24th January, says that there was some meaning in inviting Abdur Rahman to the Rawal Pindi Durbar last year, but

The Camp of Exercise.

there is no meaning in inviting the ex-Amir Yakub Khan to the Camp of Exercise this year. The writer does not also understand why representatives of European powers were invited to the camp. The rulers of Burmah and Cabul may be terrified at the display of English military power in India. But Russia or Germany is not likely to be so terrified. Russia is trying to lead an invasion to India, and the Viceroy has shown great weakness of character by inviting a Russian representative to the camp.

DACCA PRAKASH,
Jan. 24th, 1886.

53. The *Samaya*, of the 25th January, says that the imposition of an indirect tax requires a full knowledge of political economy and a fully developed

The income-tax.

brain in the rule. But no such thing is required to impose a direct tax. Direct taxation is sure to create discontent. But the case is quite the reverse with indirect taxation. People pay the salt tax every time they purchase it; but they do not perceive that they are paying any tax. Why did not Government have recourse to some indirect tax in their present financial difficulty? Government has abolished the cotton duties for fear of the merchants of Manchester. Though the incidence of the income-tax will fall chiefly on the higher and middle classes, still the people of India have become very sorry. Direct taxation is unsuited to the circumstances of a country like India. The imposition of a direct tax leads the writer to the inference that there is no keen-witted and experienced man in the Financial Department.

SAMAYA,
Jan. 25th, 1886.

54. The same paper is sorry to notice that no mention has been made in the Queen's speech about the miseries of the people of India. Though a

The Queen's speech.

proposal has been made for the appointment of a Commission, the writer is not sure how far the Commission will succeed. Perhaps they will report from the lofty heights of Simla that the people of India are very happy.

SAMAYA.

DAINIK,
Jan. 25th, 1886

55. The *Dainik*, of the 25th January, says that after a long time the Queen has made mention of India in her speech. She has given assurance that an enquiry will be made into the working of the India Act of 1858. The writer does not think that much good will come out of that enquiry. Her Majesty has not made any mention of the miseries of India caused by floods, storm-waves, and so forth in her speech. It is a matter of great regret that the English never see their own faults: they are anxious simply to show their excellencies to foreign nations.

The Queen's speech.

SAMVAD PURNA-
CHANDRODAYA,
Jan. 25th, 1886.

56. The *Samvād Purnachandrodaya*, of the 25th January, is very glad to hear that Mr. Hogg, the Director-General of Post Office, has ordered that the work of the Money-order Department will be carried on under the old system, and that the clerks dismissed under the new system introduced by Mr. James will be reinstated, and that those whose pay was reduced will also get their full pay.

The Money-order Department of the Post Office.

ANANDA BAZAR
PATRIKA,
Jan. 25th, 1886.

57. We extract the following observations from an article in the *Ananda Bazar Patrika*, of the 25th January:—The opponents of an income-tax ought to remember that when natives joined with Englishmen in getting the last income-tax repealed, they were not long in reaping the fruits of their folly. Lord Northbrook repealed the tax, but Lord Lytton imposed the Public Works Cess instead. The tax, while it lasted, affected Europeans and natives alike, but the cess affects natives only; and if natives again labour to prevent the imposition of an income-tax, they will have again to bear the consequences of their folly. An income-tax is about to be imposed this time owing to the straitened condition of the finances, and if it should be deprecated by both natives and Europeans, a tax might not improbably be imposed which, like the Public Works Cess, would affect natives alone. Anybody who has the least love for his country should not certainly approve of a course which might lead to such results. Of course, it cannot be denied that the country will greatly benefit if, according to the suggestion of the opponents of an income-tax, the import duties are re-imposed, and native industries are thus given encouragement. But this evidently cannot be. The Government of India was compelled to repeal the import duties under orders from the Home authorities, and the action cannot now be reversed. Government cannot adopt a measure which, by promoting the interests of Indian-cloth mills, may have the effect of injuring those of the powerful merchants of Manchester. Sir Auckland Colvin in a manner admitted the difficulty of the proposed task, when the other day he remarked in the Legislative Council that if the import duties were to be re-imposed, it would also become necessary to impose a tax upon the cloth-mills in this country. Government is in need of increased revenues, and if it is obliged to give up the idea of an income-tax, what other impost can it levy instead? The salt duties will not be augmented except on emergent occasions, and they have been kept as a reserve. No tax, other than an income-tax, can be imposed in this country which will not affect natives alone.

Natives and the income-tax.

SAMVAD PRABHAKAR,
Jan. 25th, 1886.

58. The *Samvād Prabhākar*, of the 25th January, says that the income-tax will press more heavily upon native clerks and other natives drawing small pay than on highly-paid European officials. This circumstance, however, was not at all referred to by any member of the Legislative Council. The Editor refers to the fact that Europeans are protesting against the tax in spite of the support which is being accorded to it by Anglo-Indian newspapers.

The income-tax.

NAVAVIBHAKAR,
Jan. 25th, 1896.

59. The *Navavibhakar*, of the 25th January, says that while the value of the import and export per each person in Australia is, respectively, Rs. 190 and Rs. 170, the import and export per each person in

The condition of the Indian cultivators.

India are worth six annas and one pice and seven annas and three pice, respectively. This shows how rich India has become under British rule. Still the Anglo-Indian merchants of Madras are saying that the present condition of India is far better than its condition 20 years ago. The state of agriculture has not improved; owing to the wretched condition of native manufacturers, the number of cultivators is increasing; but the area of arable land is not increasing in that proportion. The fields are not manured owing to the poverty of the cultivators, consequently the fertility of the soil is gradually diminishing. Dr. Hunter has said that the land which produced at the time of Akbar 1140lb of wheat per acre now produces only 840lb per acre. The Famine Commission has said that in villages 90 per cent. of the population have to depend for their subsistence upon cultivation, and Dr. Hunter has shown that 75 per cent. of the population of India live in villages. Besides all this the population is increasing by 2 crores every 10 years. The population in 1881, as determined by the census, exceeded that in 1872 by one crore and 30 lakhs. More than 60 lakhs of persons died in the famine of 1878. The famine also diminished the number of births. Had not the famine occurred, there can be no doubt that the population in 1881 would have exceeded that in 1872 by 2 crores.

60. The same paper has often pointed out that the revenue derived from Bengal is larger than that derived from any other province, but the expenditure of Bengal is not proportionate to its

The income and expenditure of Bengal.

income. While the income of Bengal in 1882 was Rs. 19,29,86,760, the expenditure was only Rs. 8,27,86,720. Thus the expenditure did not amount even to half the income. The expenditure of a country should be proportionate to its income. But such is not the case in Bengal. In many provinces the expenditure exceeds the income. To make Bengal pay for the administration of other provinces is unjust. In order to prevent this injustice Lord Mayo introduced the system of separate financial settlements with each Province. The Government of India now makes separate financial settlements with each Province every five years. Still the Provinces do not obtain grants which they should receive in consideration of their income. Though the income of Bengal is so large, many necessary things cannot be done owing to the present financial arrangement. Sir Rivers Thompson said in Orissa the other day that a railway could not be constructed there owing to want of funds. In the debate on the Income-tax Bill also Sir Rivers Thompson alluded to the want of funds of the Bengal Government. The Lieutenant-Governor is deserving of thanks for speaking in this manner for Bengal. The term of the present financial settlement with Local Governments will soon expire. Efforts should be made from this time for the increase of the allotment for Bengal at the next settlement. The writer waits to see what the Finance Minister will do at the next settlement.

61. The same paper says that the many persons who obtain Indian money outside of India should be subjected to the income-tax. When these men obtain

The income-tax.

Indian money they should pay for the administration of India and its defences. Whether they pay the income-tax in England or not should not be considered. The provision that a joint family having an annual income of not less than Rs. 500 should be subjected to the tax is unjust. Suppose ten earning members in an undivided joint family earn Rs. 500 annually,

NAVAVIBHAKAR.

NAVAVIBHAKAR.

less than Rs. 100 being earned annually by each of these persons. But every one of these persons though living together has a family of his own. Ten families cannot be maintained with the annual income of Rs. 500. The income-tax cannot be justly charged from such a family. The income-tax, as the Indian Union has urged, should not also be charged upon houses and lands for which municipal rates have to be paid. It should not also be charged upon houses which are not let but inhabited by their owners. The recommendation of the Indian Union, that the local rates which have to be paid by traders should be deducted in assessing them under the income-tax, is just. The writer says that it would have been well if the minimum assessable income had been raised in the case of both Government officers and other persons. But instead of this, Government has now subjected Government officers drawing a salary of Rs. 500 and upwards to the tax like other persons. The exemption of military officers drawing monthly salaries under Rs. 500 is a most disgraceful feature of the Bill. Government has not ventured to displease the military officers upon whom the defence of the Empire rests by excluding this provision.

NAVAVIBHAKAR,
Jan. 25th, 1886.

62. The same paper says that not civilians alone, but Indians also, are suffering loss from exchange. Indians have to pay 4 crores of rupees as exchange rates for the 20 crores of rupees which they have to send to England as home charges. Mr. Quinton will perhaps propose that Government should pay the exchange rates for the money sent by civilians to England, as it does for money sent by military officers to England. It will not be difficult to accept that proposal. There are 250 millions of tax-payers in India. Government will never be in want of money. Under English rule India is being gradually impoverished. Under Mussulman rule Indian money remained in India. But now Indian money is going to England. The salaries of officials under the British Government are ten times higher than the salaries of the officials under Mussulmans. Civilians of other countries do not obtain even half the pay obtained by Indian civilians. Whatever civilian governors like Sir Rivers Thompson, or civilian members of the Council like Sir Auckland Colvin, Dr. Hunter, and Mr. Quinton, may think, the salaries of the civilians can be reduced at least by half the amount. Impartial statesmen like John Bright will always say that the salaries of the Indian civilians are unduly large. The salary of the Lieutenant-Governor of Bengal is a lakh of rupees annually. But the Governor of no Australian colony except Victoria obtains a lakh of rupees, though the Australian Governors are also Commanders-in-Chief of the colonies under them. Those who support the granting of large salaries to civilians by referring to the distance of India from England will not be able to lay stress upon that fact if they consider the case of Australia.

NAVAVIBHAKAR.

63. The same paper says that Mr. Steel, the representative of the merchants, tried to prove the prosperity of Indian agriculturists and the adversity of Anglo-Indian merchants the other day by referring in the Legislative Council to the increase of exports owing to depreciation in the price of silver. The writer says that the increase of export is due to the purchase of grains by the agents of Anglo-Indian merchants in every village for exportation. Owing to the temptation of obtaining silver, the foolish cultivators are parting even with the store of grains which they formerly used to keep for their own consumption. Such increase of export does not prove the prosperity of the country. The fertility of the country has not increased. The area of arable land also has not increased. The prices of grains also have not risen. The wages of labourers also have not increased. How can it be said then that the poor of India have been greatly benefited by the fall in the price of silver?

64. The same paper says that representatives of all classes should be taken into the Financial Commission proposed by Lord Dufferin. The larger is the number of non-official members of the Commission the better will it be. Representatives from all the Associations of the country should be taken as members. Sir Auckland Colvin should be appointed President of the Commission.

NAVATIBHAKAR,
Jan. 25th, 1886.

65. The same paper says that the Madras Chamber of Commerce, as well as natives, requested Government to reimpose the import duties. The writer knew that the request would not be complied with. The writer thanks the Chamber for its having the courage to say that the import duties have been abolished for no other reason than the satisfaction of Manchester.

NAVATIBHAKAR.

66. The *Som Prakash*, of the 25th January, says that it is very unjust that while poor native clerks drawing a salary of Rs. 42 per mensem will have to pay Rs. 10 annually as income-tax, English military officers drawing salaries more than ten times that amount will be exempted from the tax. The provision about the exemption of Hindu joint-families from further assessment should be more distinct. The writer desires that a separate provision should be inserted, empowering Government to exempt any person from the tax under special circumstances. Instead of making the decision of the Commissioner regarding the assessments under the tax final, appeals should be allowed from the decision of the Commissioner, at first to the Board of Revenue, and then to the Local Government. The writer has said before that charging the tax upon houses inhabited by their owners is unjust.

SOM PRAKASH,
Jan. 25th, 1886.

67. The *Samvad Prabhakar*, of the 27th January, says that Government has wasted lakhs of rupees in holding the Camp of Exercise at Delhi at a time of great financial difficulty. A despotic Government can do whatever it pleases. It listens to no protest. But the rains have spoilt the camp in the same way as the Rawal Pindi Durbar was spoilt last year.

SAMVAD PRABHAKAR,
Jan. 27th, 1886.

III.—LEGISLATIVE.

68. The *Sanjivani*, of the 23rd January, says that the National Conferences held at Calcutta and at Bombay have with one voice declared that the Legislative Councils should be reorganized on a representative basis. Until this is done, it is impossible to bring public opinion to bear upon the acts of Government. Government does not listen to what is said outside the Council. The procedure of the Councils should also be amended. They should have the power of criticizing the acts of Government, and pronouncing their judgments on them. It is wrong to tax the people without taking it into consideration whether Government is exercising due caution in its expenditure. The Council should have power to enquire into the working of every department of the State.

SANJIVANI,
Jan. 23rd, 1886.

69. The same paper infers from the speech of Mr. Garrett, the mover of the Chowkidari Bill, that the Bill will lay the axe at the root of self-government. The privilege granted to the people in 1870 is going to be taken away in 1886, at a time when people are expecting to get an extension of their privileges. Government says that people do not like to become panchayets because they do not like to tax their neighbours. If this be the reason for abolishing panchayets, the municipalities should also be abolished. When law requires that the people should pay their taxes, people would like to pay them rather to the panchayets than to Government.

SANJIVANI.

officers. Good men do not care to be panchayets, not because they do not like to tax their neighbours, but because they are ill-treated even by constables. When the Magistrate goes on tour, the panchayets have often to stand the whole day by the side of his tent. These are the two reasons for which gentlemen with a grain of self-respect do not like to become panchayets. If Government gave them greater privileges and the power to try small suits, many would like to serve as panchayets. Government has made the panchayet system unsuccessful, and it is now throwing the blame on the panchayets themselves, and trying to abolish the system. The writer warns his countrymen to beware, and to protest strongly against the Bill. The appointment of sirdars and tehsildars will increase taxation and oppression. The Bengal Council is going to tax the country already overburdened with taxation. Even those who live by begging their food have to pay two or three annas in chowkidari tax; if these have to pay half-anna more, it will press very hard on them. The writer is anxious to see how the native members of the Council display their knowledge or ignorance in this matter. Then again oppression will increase. The police now goes to villages at distant intervals of time. But now they will go frequently, and they will have to be propitiated by the villagers with milk, fruits and other eatables. The people are growing cowards owing to the rigour of the Criminal Law Act. The Bill contemplates that the chowkidars will get their pay more regularly from the tehsildars in the presence of police officers. But the writer thinks that this is a mistake. The police will be gainers by this arrangement. In many places in the Divisions of Burdwan and Orissa people do not pay the chowkidari tax, the chowkidars being paid by means of chakran lands. The Bill contemplates introducing the chowkidari tax even in these places. The writer cannot understand why this is being done.

SADHARANI,
Jan. 24th, 1886.

70. The *Sádháraní*, of the 24th January, says that in those places where Union Committees have been established, a teshildar should not be appointed, but the

The Chowkidari Bill.

work should be entrusted to a member of the Union Committee. It will be well if the member so employed is allowed some remuneration. The power formerly possessed by punchayets may be given to the Union Committees, the members of which are certainly fitter men than the members of punchayets. The chowkidars should not be made completely subordinate to the police. The writer says that instead of the punchayet, the Union Committee should have the charge of registering births and deaths. Referring to Mr. Garrett's proposal that the chakran lands of chowkidars should be resumed, and that settlements should be made for them with the zemindars, the writer does not know whether Government has the power of doing this.

NAVAVIBHAKAR,
Jan. 25th, 1886.

71. The *Navavibhákár*, of the 25th January, says that even the small amount of power which Government kept in the hands of the village punchayets will

Government and the punchayets.

this time be destroyed. Now, probably, no gentleman will consent to be a member of a punchayet. Government wants to deprive natives of all powers which they possess. It has been long ago seen that it is not the purpose of Government to teach natives self-government. When a teshildar on a salary of Rs. 18, and a sirdar chowkidar on a salary of Rs. 8, will be appointed for every 25 villages, the taxation upon the villagers will be increased. The writer says that great oppression will ensue if the law for the registration of births and deaths is extended to villages which are inhabited by ignorant men.

DAINIK,
Jan. 26th, 1886.

72. The *Dainik*, of the 26th January, says that two ruinous measures are going to be introduced into the Legislative Council of Bengal. One of them will deprive Calcutta of the self-government which was conferred upon it by Sir Richard

Measures before the Legislative Council of Bengal.

Temple, the other will abolish what little self-government people had as punchayets in villages. Both these measures will destroy self-government.

IV.—NATIVE STATES.

73. The *Bhārat Mihir*, of the 21st January, says that the temporary appointment of Nawab Abdool Luteef as Dewan of Bhopal is giving rise to various doubts in the public mind. It is supposed that Government has taken this step for the purpose of removing the dissatisfaction which has been caused by the degradation of the Begum's husband, and which would have increased had an English official been forthwith appointed as Minister. It would, however, appear that an English officer will be appointed to that post after some time and as soon as an opportunity presents itself.

BHARAT MIHIR,
Jan. 21st, 1886.

74. The *Surabhi and Patākā*, of the 21st January, referring to the appointment of Nawab Abdool Luteef as Prime Minister of Bhopal, asks whether the Prime Ministership of Bhopal is such a common office that a Deputy Magistrate is fit for it, or whether the English Government is so unjust that a man who is fit for the Prime Ministership of a large State like Bhopal cannot hope for a higher post in British dominion than a Deputy Magistrateship. In whatever of these lights the question may be viewed, it proves the unjust conduct of the English Government. Though Nawab Abdool Luteef is a seeker of favor from Government, he is learned, able, experienced, and patriotic. The writer hopes that Nawab Abdool Luteef will indisputably prove that natives are fit for higher offices than Deputy Magistrateships, and that he will seek not to satisfy Government, but to benefit the Bhopal State.

SURABHI & PATAKA,
Jan. 21st, 1886.

75. The *Arya Darpan*, of the 22nd January, in noticing the appointment of Nawab Abdool Luteef Khan Bahadoor, as Prime Minister of Bhopal, says that he was an able Deputy Magistrate indeed, but it is not known what sort of a Minister he is likely to make.

ARYA DARPAN,
Jan. 22nd, 1886.

76. The *Prajā Bandhu*, of the 22nd January, says no able man has been appointed in Cooch Behar in the place of the Judge Baboo Balaram Mallik, who has resigned. For this reason Kumar Gajendra Narayan, Assistant Judge, and Baboo Narendra Nath Sen have also resigned. The writer hopes that the Maharajah of Cooch Behar will give up his pleasure and attend to business. As long as there are good officers in the service of a State, the work of administration will be properly conducted.

PRAJA BANDHU,
Jan. 22nd, 1886.

77. The *Urdu Guide*, of the 23rd January, says that when the Maharani of Nepal appeals to Lord Dufferin, he will be justified in interfering in the affairs of that State. When Government has interfered in the affairs of a foreign country like Burmah, it can also interfere in the affairs of Nepal. The writer waits to see what Government will do.

URDU GUIDE,
Jan. 23rd, 1886.

78. The *Bhārat Bāsi*, of the 23rd January, says that a rumour is afloat in Calcutta that Government will annex Cashmere, and that the Maharajah, who is now in the city, will not be allowed to return to his State. The writer affirms that the rumour is unfounded. The Maharajah can return whenever he likes. The *Pioneer* and other papers, which openly advocate the annexation of that country, are responsible for these rumours which are likely to do much mischief.

BHARAT BASI,
Jan. 23rd, 1886.

DACCA PRAKASH,
Jan. 24th, 1886.

79. The *Dacca Prakásh*, of the 24th January, says that a section of the Anglo-Indian community will be greatly incensed at the appointment of Nawab Abdul Luteef Khan Bahadoor as Prime Minister to the Begum of Bhopal; but as a Mahomedan should be appointed as Minister of a Mahomedan State, Sir Lepel Griffin and the Government of India have appointed him. The Nawab was an excellent officer when in the service of the English Government. He is likely to do much good to Bhopal.

URIYA PAPERS.

SEBAKA,
Jan. 16th, 1886.

80. All the papers in Orissa speak favourably of the resolution of the India Government directing the abolition of the district, and the strengthening of the Post Office Savings Bank. The *Sibaka* remarks that "it will no doubt be very convenient for the public to have their monetary transactions done at the Post Office, but the salaries of postal officers who will remain in charge of such transactions should be so increased as to enable them to realise the responsibilities of their positions."

The Post Office Savings Bank.

SAMVAD BAHIKA,
Jan. 14th, 1886.

81. The *Samvád Báhiká* informs the public that the Calcutta Steam Navigation Company have engaged two steamers to ply between Calcutta and Bhograi, which will bring down passengers as far as the northern extremity of the Balasore district. This, in the opinion of the paper, will prove of great benefit to those who will pass to Cuttack or Pooree through the Balasore district. It, however, remarks that as most of the passengers will pass by the road connecting Baliapal with Bastá, that road should be properly repaired.

Repairs of roads in the Balasore district recommended.

UTKAL DIPIKA,
Jan. 16th, 1886.

82. The *Utkal Dipiká* regrets that the minor and vernacular scholarship-holders in Orissa do not obtain their scholarships punctually every month. The amount of inconvenience arising therefrom proves so great that the scholarship-holders generally become demoralised by borrowing money from the shop-keepers, who supply them with the necessaries of life.

Minor and vernacular scholarships in Orissa.

SAMVAD BAHIKA,
Jan. 14th, 1886.

83. The Bill for imposing a tax on income derived from sources other than agriculture forms the subject of discussion in all the papers of Orissa. The *Samvád Báhiká*, makes the following remarks:—

The Income-tax Bill.

"We must admit that the tax proposed on incomes is light, and we are therefore of opinion that it will not be very much felt by the people in general. If the tax be realised with good judgment, we do not see any reason why the people should be discontented with the same."

UTKAL DIPIKA,
Jan. 16th, 1886.

The *Utkal Dipiká* and the *Sebaka* seem to be very much against the imposition of the above tax. The *Utkal Dipiká* makes the following remarks:—

"Whether it is proper to impose such a tax is a subject of discussion. We do not see how the tax can be reasonably defended. It is said that extensive preparations for the defence of the frontier have caused a deficit, which must anyhow be made up. We ask what advantage has India reaped by these preparations? Russia did not attack India, nor has the occupation of Upper Burmah done any good to her. England wants to preserve her own interests for which India must suffer. * * *

Why not re-impose the import duties, and thereby extricate Government from its present difficulties?

The *Sebaka* writes the following on the same subject :—

"Sir Auckland Colvin has quietly introduced into the Legislative Council of India a Bill for imposing a tax on income derived from sources other than agriculture, which, it is intended, shall come into force at once. This will come like a terrible blow on those members of the services and the professions who were rejoicing at the recent successes of the Government of India in acquiring a rich province like Upper Burmah, though their loyal hearts are always ready to submit to an altered state of things, brought on by grave State reasons. The Statement of Objects and Reasons, which is remarkably brief, speaks nothing of objects and reasons, for the lines run thus : "It having been found necessary to have recourse to legislation for the purpose of increasing the public revenue, it has been decided to extend the existing license tax to offices, employments, and professions, and generally to make liable to assessment all incomes derived from sources other than agriculture." This puts us in an unfortunate predicament, for, not knowing the reasons of legislation, we are debarred from offering any opinion on the subject, and are forced to put implicit faith in the assurance of the Finance Minister, that there is necessity for such unpopular legislation.

This reticence of the Finance Minister will be misconstrued in certain quarters into a want of moral courage to disclose the proper state of things; but we have thought proper to wait for a few weeks more to ascertain the causes of the financial difficulties that necessitate such legislation. The Bill is not likely to invite much discussion, for the landlords and tenants, known to be the most noisy opponents, have been excluded altogether; the trading classes will look upon it as another form of license-tax, while the Government servants must quietly and respectfully submit to the fiat of the Supreme Legislative Council. The Bill, if passed into law, will produce no practical inconvenience, as the principles of the license-tax are closely followed in the case of annual incomes below Rs. 2,000, and the procedure and machinery for assessment and collection are maintained in the case of all incomes so far as is consistent with the altered conditions of the tax.

We have nothing to say regarding the language of the Bill and the mode of its treatment of the subject, for it has been drafted with distinguished ability; but we have to suggest certain alterations in the principles of the Bill. It is a great mistake on the part of Government to tax its own servants, unless great emergencies necessitate such a remarkable procedure. Considering the cares, anxieties, and labours of responsible officers of Government, and taking them hand in hand with the continual increase of the price of food and raiment, we cannot believe that any reasonable Government will be cruelly inclined to tax its own members. We would, therefore, suggest that Government should make an annual income of Rs. 6,000 as the minimum limit of taxation in the case of Government officers, and that it should exempt all such officers as draw any amount less than the same. It will no doubt be very convenient for Government to deduct the taxes from the pay bills of its servants; but it is hardly fair to adopt this strict and summary method. Let the taxes be realized from them in the ordinary course prescribed in the Bill.

There is no objection to repealing the license-tax and substituting the income-tax in its place; but the rate of tax should by no means be increased. As the Bill stands the rate has been slightly increased, and there is no justification for the same.

We hope the Legislature will take into consideration the condition of those that reside in municipal towns. The amount of municipal taxes that they are required to pay every year is not small, and to bring them on a level with those that reside in country tracts or mofussil stations free from the clutches of Municipal officers, is not at all fair. Unless some saving provisions to

that effect are introduced into the Bill, a large number of gentlemen in many municipal towns will be forced to give up their holdings and conveyances within municipal jurisdiction, for they will find it beyond their means to pay both the municipal and income taxes, and this may in time seriously tell upon the sources of municipal income and the general prosperity of municipal population.

There is a great hidden defect in the text of the Bill, which may escape the notice of the general reader. We mean the duration of the proposed law. It is not explained anywhere in the Bill how long the Act will remain in force. Must we be prepared for a permanent income tax that will extend over all the years of our lives, or will the Act operate for a limited period and be then repealed? Surely the Finance Minister has put us in a dubious state of mind, and has kept us waiting in anxious suspense. Was it for this that Burmah was conquered and the eastern boundary of our empire extended? Since writing the above, the speeches of His Excellency the Viceroy and the Finance Minister, on the Bill in the Legislative Council, have reached us. We reserve our comment on the same for our next issue".

RAJKRISHNA MUKHOPADHYAYA, M.A. & B.L.,

Bengali Translator.

BENGALI TRANSLATOR'S OFFICE,

The 30th January 1886.